



Senate

General Assembly

January Session, 2009

File No. 848

Senate Bill No. 1062

Senate, April 30, 2009

The Committee on Finance, Revenue and Bonding reported through SEN. DAILY of the 33rd Dist., Chairperson of the Committee on the part of the Senate, that the bill ought to pass.

AN ACT CONCERNING THE PROCESS OF ACCEPTANCE OF CLAIMS FOR THE VETERANS' PROPERTY TAX EXEMPTION.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-93 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2009, and*
3 *applicable to assessment years commencing on or after October 1, 2009*):

4 Any person who claims an exemption from taxation under the
5 provisions of section 12-81 or 12-82 by reason of service in the Army,
6 Navy, Marine Corps, Coast Guard or Air Force of the United States
7 shall give notice to the town clerk of the town in which he resides that
8 he is entitled to such exemption. Any person who has performed such
9 service may establish his right to such exemption by (1) exhibiting to
10 the town clerk an honorable discharge, or a certified copy thereof, from
11 such service or, in the absence of such discharge or copy, by appearing
12 before the assessors for an examination under oath, supported by two
13 affidavits of disinterested persons, showing that the claimant so served
14 and received an honorable discharge or is serving or, if he is unable to

15 appear by reason of such service, he may establish such right, until
16 such time as he appears personally and exhibits his discharge or copy,
17 by forwarding to the town clerk annually a written statement, signed
18 by the commanding officer of his unit, ship or station or by some other
19 appropriate officer, or where such claimant is currently serving in an
20 active theater of war or hostilities, by the presentation of a notarized
21 statement of a parent, guardian, spouse or legal representative of such
22 claimant, stating that he is personally serving and is unable to appear
23 in person by reason of such service, which statement shall be received
24 before the assessment day of the town wherein the exemption is
25 claimed, or (2) if the claimant is seventy years of age or older,
26 appearing before the assessors for an examination under oath,
27 supported by an affidavit of the claimant stating that such claimant
28 received an honorable discharge and that such discharge or copy was
29 destroyed by fire or other natural disaster. The assessors shall report to
30 the town clerk all claims so established. Any person claiming
31 exemption by reason of the service of a relative as a soldier, sailor,
32 marine or member of the Coast Guard or Air Force may establish his
33 right thereto by at least two affidavits of disinterested persons showing
34 the service of such relative, his honorable discharge or death in service,
35 and the relationship of the claimant to him; and the assessors may
36 further require such person to be examined by them under oath
37 concerning such facts. The town clerk of the town where the honorable
38 discharge or certified copy thereof and each affidavit is originally
39 presented for record shall record such discharge or certified copy or
40 affidavits thereof in full and shall list the names of such claimants and
41 such service shall be performed by the town clerk without
42 remuneration therefor. Thereafter if any person entitled to such
43 exemption changes his legal residence, the town clerk in the town of
44 former residence and in which such honorable discharge or certified
45 copy thereof or any such affidavit in respect to such person was
46 originally presented for record shall, upon request and payment of a
47 fee by such person to said town of former residence in an amount
48 determined by the town treasurer as necessary to cover the cost of such
49 procedure, prepare and mail to the town in which such person resides,

50 a copy of the record of such discharge or certified copy thereof or
51 affidavits, or he may establish his right to such exemption in the town
52 in which he resides by exhibiting to the town clerk thereof the original
53 discharge or a certified copy thereof or such affidavits. Said clerk shall
54 take therefrom sufficient data to satisfy the exemption requirements of
55 the general statutes and shall record the same and shall note the town
56 where the original complete recording of discharge papers was made.
57 No board of assessors or board of assessment appeals or other official
58 shall allow any such claim for exemption unless evidence as herein
59 specified has been filed in the office of the town clerk, provided, if any
60 claim for exemption has been allowed by any board of assessors or
61 board of assessment appeals prior to July 1, 1923, the provisions of this
62 section shall not apply to such claim. Each claim granted prior to July
63 1, 1923, shall be recorded with those presented subsequent thereto, and
64 a list of such names, alphabetically arranged, shall be furnished the
65 assessors by the town clerk.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009</i>	12-93
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VA *Joint Favorable C/R*

FIN

FIN *Joint Favorable*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note***State Impact:*** None***Municipal Impact:*** None***The Out Years******State Impact:*** None***Municipal Impact:*** None

OLR Bill Analysis**SB 1062*****AN ACT CONCERNING THE PROCESS OF ACCEPTANCE OF CLAIMS FOR THE VETERANS' PROPERTY TAX EXEMPTION.*****SUMMARY:**

This bill allows a veteran age 70 or older to establish a veterans' property tax exemption claim by appearing before the tax assessor and providing an affidavit, under oath, that he or she was honorably discharged from service and the discharge document or copy was destroyed by fire or other natural disaster.

By law, a veteran normally must establish a claim by providing the original or a certified copy of his or her discharge papers. A veteran who cannot provide the documentation must appear annually before the assessors and present two affidavits of "disinterested people" attesting to the veteran's military service and honorable discharge.

EFFECTIVE DATE: October 1, 2009 and applicable to assessment years commencing on or after October 1, 2009.

COMMITTEE ACTION

Select Committee on Veterans' Affairs

Joint Favorable Change of Reference

Yea 10 Nay 0 (03/05/2009)

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 55 Nay 0 (04/16/2009)